Event summary of Session 8

Forensic Engagement Reporting

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A. Types of reports

- What is the function of a report?

  Reports are written with a variety of objectives, but the general purposes of a report are to:
  - ✓ communicate information which has been compiled as a result of the engagement, for the use by the addressee(s)
  - ✓ convince the addressee(s) of the validity or value of the observations/findings
  - ✓ influence the addressee(s) to take action based on the recommendations/ conclusions

- Types of reports in a forensic engagement

Type	Use		Purpose
	Internal	External	
Proposal report		X	Proposes an approach to address the needs and meet the requestor's expectations.
Status report	X	X	Provides information on the status of the engagement, the progress made in the past period of time and identifies matters that should be discussed.
Memorandum	X	X	Less formal report, usually used for briefing, seeking advice, or documenting work performed up to a point in time.
Information report	X	X	Provides information without recommendations, e.g. research, investigations, feasibility studies, surveys, management information.
Recommendations report		X	Provides information with observations/findings, conclusions/recommendations.

B. Elements of a good report

- Clear structure

  A clear report structure ensures that you can present your work in a coherent way to demonstrate how the work you have performed have addressed the objectives of the work. It will enable a reader to follow the information you present, understand the key messages you convey in the intended way.

  Reports are typically structured as follows:

1. Beginning
    - Introduction
    - Methodology/procedures
2. Main body
    - Findings/results
    - Conclusions and recommendations
3. End
    - References
    - Appendices

Depending on the complexity of the matter to be reported, the report structure may be expanded and include more sections, but still follow the beginning, main body and end.

1. Beginning
    - Introduction
        - Objective and scope of work
        - Background
        - Methodology/procedures
        - Limitations
    - Executive summary
        - Summary of findings/results and conclusions/recommendations
2. Main body
    - Review area 1
        - Findings/results
        - Conclusions and recommendations
    - Review area 2
        - Findings/results
        - Conclusions and recommendations
3. End
    - References
    - Appendices
    - Glossary

- Logical sequence

  A logical sequence ensures that the results/conclusions from your work are sufficiently substantiated with facts, information and evidence. It is important to enable a reader to understand the data, analyses and evaluation you have performed to arrive at the results/conclusions of your work.

- Methodology/procedures

  The methodology/ procedures outline the standards under which you carried out the review, assessment or analyses to achieve the objective(s) of the engagement. It allows the reader to evaluate the validity and reliability of the work performed.

  Frequently used methodologies include:
  - ✓ Analysis
  - ✓ Process walk through
  - ✓ Interviews

- ✓ Sample testing
- ✓ Data collection and analysis
- ✓ Surveys

- Presentation of facts vs presentation of professional opinions and views

  Facts are statements that can be verified and are independent of belief, interpretation and bias. Findings/observations should be phrased as a statement of a fact, not as a recommendation. When presenting facts, source references allows the reader to independently verify the information.

  Opinions are statements that reflect views or judgments formed about something and may not necessarily be based on facts. When presenting opinions and views, precede the opinion/view as such; and substantiate the opinion and views with facts to lead a correct interpretation.

- Neutral language and tone

  The language used should be appropriate for the type of report you are writing. The language register determines the choice of vocabulary and the structure of your report. The common registers are formal register, neutral register and informal register.

Formal	**Neutral**	**Informal**
Complex sentences	Simpler sentences	Simpler sentences
Indirect questions	Factual	Emotional
Passive voice	Active voice	Active voice
Use of jargon	Limited use of jargon; no use of slang/idiom	Use of slang, idiom

  The appropriate register to use depends on the audience, topic and situation. For forensic engagement reporting, a neutral register is commonly used.

- Clean formatting

  Clean and simple formatting enhances the readability the report. Clean formatting includes:

  - ✓ **Headers and sub-headers**: headers and sub-headers should communicate the content of the sections they head. Use minimal words.
  - ✓ **Numbering**: numbering improve readability and facilitate cross-referencing. Apply consistent numbering, e.g.

    1 Level 1

    1.1 Level 2

    1.1.1 Level 3

    1.1.1(a) Level 4

    1.1.1(a)(i) Level 5

- ✓ **Fonts**: use a legible, business font. Apply this consistently in the entire report.
- ✓ **Page margins**
- ✓ **Page numbers**: facilitates cross-referencing
- ✓ **Use of footnotes**: to improve readability, information sources can be referenced in footnotes
- ✓ **Use of visualization to present information**: some data is better presented in tables, graphs, charts.

- Precise and concise messages

  The purpose of reporting is to inform your audience. An effective report gives a precise and concise presentation of the key messages.

  Precise and concise messages create the highest impact.
  - ✓ Precise messages pinpoint the most pertinent issues at stake. Quantify where possible. Avoid using vague terms and superlatives.
  - ✓ Concise messages delivering the essence of your message retain the reader's interest. What is the one-minute version of the message? Avoid excess verbiage. Avoid repeating words several times in the span of a few sentences/paragraphs.

- Reference sources

  The purpose of reference sources is to provide the reader information on where the information used in your report had come from. Referencing sources is best done by way of footnotes. To avoid that you repeat the same sources in every footnote, listing the sources in an appendix can be an efficient way.

C. <u>Report writing tips</u>

- Tips for writing a good report

Accurate, complete and up-to-date	The content of the report must be accurate and up-to-date, complete and supported by evidence and reference to sources perused.
Relevant content	The content of the report must be relevant to the audience and satisfy the purpose for which it is prepared. Good data visualisation can support presentation of key messages.
Consistent	The information presented, use of terms, layout and formatting must be consistent.
Logical structure	Structure must be logical and coherent. Organisation of the content must be clear.
Simplicity	Language must be direct and easy to understand; technical terms must be defined and referenced with consistency. Recommendations must be thoughtful and practical.

- Planning the report

  Determining style and scope by the following factors:
  - ✓ Purpose of the report
    - ➢ What was the objective of the engagement?
    - ➢ What are the expectations of the audience?
    - ➢ How is the report going to be used by the audience?
    - ➢ Which key messages would you like to convey to the audience?
  - ✓ Intended audience
    - ➢ Who is your intended audience?
    - ➢ Who else might have access to the report?

  Storyboarding:
  - ✓ Story
    - ➢ What is the story you would like to tell to the intended audience?
    - ➢ Would your story change if the report is made available to other parties?
    - ➢ How do you "unpack" the story in a logical sequence and ensure it flows to the results/conclusions?
    - ➢ Which issues should be presented with priority?
    - ➢ Which issues are factual, which issues represent opinions/views?
    - ➢ Do observations/recommendations address the root causes and/or risks underlying the findings?
  - ✓ Structure the report
    - ➢ Ensure the structure of the report presents your work in a coherent way to demonstrate how the work you have performed have addressed the objectives of the engagement.

- Drafting the report

  These questions should be part of the engagement team's constant thought process:
  - ✓ What are the client's objectives? What is the key question we need to answer?
  - ✓ Does the content have a logical order/structure?
  - ✓ What data is most useful in telling the story?
  - ✓ What key insight do we want to highlight from the work we performed or the data that we analysed?

Scope	✓ This sets out the boundaries of the engagement, including the period or timeframe relevant to the engagement. ✓ It is the key driver in determining the breadth and depth (i.e. volume) of work agreed to be done.
Background/ Introduction	✓ Information which will assist the reader to understand the context to the engagement (e.g., timeframe, location, subject of investigation, etc.) ✓ Includes the allegation(s) and the circumstances surrounding the allegation(s) or other similar situation(s) which would cause the client to have concerns
Methodology/ Procedures	✓ Sets out the approach to achieve the objective of the engagement, the procedures performed and includes work steps and methodologies applied. ✓ If procedures were performed by reference to a

	reference framework (e.g. regulations, assessment criteria, review standards), these must be mentioned.
Executive Summary	✓ This represents a high-level summary of the key observations or findings relevant to the engagement objective. ✓ It is often done last (but doesn't need to be) ✓ It may sometimes be the only section of the report read by the client or their external counsel. Therefore, the content of this summary needs to be succinct yet accurate. ✓ Key messages must be referenced to the body of the report; there should not be any new content that is not discussed in the body of the report.
Observations / Findings	✓ Documents the issues we identified during the course of our engagement as a result of executing the procedures. ✓ This is the body or substance of the work and is an elaborative presentation of the key findings mentioned in the Executive Summary. ✓ When writing the observation/finding, you could adopt the following structure: ➢ **Context**: what is the context around the observation? ➢ **Criteria**: which criteria were examined? ➢ **Observations**: what was observed? ➢ **Consequence**: what is the risk when there is a gap between the criteria and the observations?
Conclusions / Recommendations	✓ This represents your suggestions to the client in order to address the issues identified. These must be specific, measurable, achievable, practical. ✓ Recommendations should be prioritized in order of relevance. ✓ Recommendations may/ may not be in-scope. ✓ When writing the conclusions/recommendations, you could consider: ➢ **Cause**: the reasons for the finding/observations and the root cause for the discrepancy between the criteria and the finding/observation ➢ **Remedial actions**: the actions that should be taken to ensure the same issue is not repeated
Limitations/ Disclaimers	✓ Limitations clarify the writer's role in the engagement and restrictions on work performed relevant to the scope and circumstances ✓ Be open and honest in acknowledging there were limitations as they provide the reader relevant context to understand the reported information
Appendices	✓ Must relate to the work performed. ✓ Is information that is not essential to explain your findings, but: ➢ supports your analysis (especially repetitive or lengthy information); ➢ validates your conclusions; or ➢ pursues a related point ✓ To be used to set out the detailed workings, extracts,

	detailed analysis that may be relevant for technical readers, questionnaires used for interviews/transcripts of interviews, system information ✓ Should include a list of client/institution's documents read and analysed and list of interviews conducted ✓ Glossary of terms and abbreviations ✓ All information included in the appendix must directly relate to the report's purpose ✓ It must be a useful tool for the reader